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<sup>1</sup>Docket no. 164 was filed as a "Notice."

## UNITED STATES DISTRICT COURT DISTRICT OF NEVADA

UNITED STATES OF AMERICA,

Plaintiff,

BRET OGILVIE AND LINWOOD TRACY,

Defendants.

Case No. 3:12-cr-00121-MMD-WGC

ORDER

Defendant Linwood Tracy has continued to file motions, objections, and notices that are frivolous despite the Court's admonishment at the hearing held on April 17, 2013. This Order summarily denies the pending motions and objections and strikes improperly filed "Notices."

Defendant filed an objection and notice (dkt. nos. 155 and 156) which challenge the Court's April 22, 2013, Order ("Order"). The Court construes these filings as a request for reconsideration. However, Defendant fails to raise any persuasive arguments to cause the Court to reconsider its earlier rulings.

The following "Notices" are stricken pursuant to the Court's Order (dkt. no. 152): docket nos. 154, 157, 161, 162, 163, 164, 172, 174, 182.

The following motions are premised on the same previously rejected argument that the IRS is not an agency of the United States: docket nos. 164<sup>1</sup> and 165. As the 1 | 2 | 3 | 4 | 5 |

Court explained in its earlier Order, that the IRS is an agency of the United States cannot be seriously contested. (Dkt. no. 152 at 2.) For the reasons articulated in the Order, these motions are denied. In addition, Defendant's request to file docket no. 171, which Defendant contends establishes that the IRS is not a proper agency of the United States, is denied.

Defendant filed three motions for default judgment against the United States. (Dkt. nos. 175, 178, and 179.) The government moved to strike two of these motions and requested that the Court impose sanctions for each document filed in violation of the Court's Order. Docket no. 175 claims the government failed to respond to a document dated June 19, 2013. Defendant appears to refer to docket no. 163, which was improperly filed as a "Notice." Docket nos. 178 and 179 challenge the government's responses to two of Defendant's "Notices" as untimely. The government need not respond to "Notices" that were not properly filed. Defendants' motions for default judgment, docket nos. 175, 178 and 179, are therefore denied. The government's motion to strike is granted. Docket nos. 175, 178 and 179 are ordered stricken.

Defendant is admonished to cease filing frivolous notices and motions reiterating arguments previously rejected by the Court. As the Court explained at the April 17, 2013, hearing, Defendant has properly preserved these arguments for appeal.

DATED THIS 24<sup>th</sup> day of July 2013.

MIRANDA M. DU

UNITED STATES DISTRICT JUDGE